

Sample Coding for New Facilities Expenditures (Major Capital):*Definition:*

Activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. Usually used with the Capital Project Fund or General Fund activities preceding a major capital project pending State Board of Education approval. This fund is also used to account for project expenditures under the Revolving Fund ONLY for Priority III Learning Space Upgrade projects.

Fund	Program	Function	Object	Cost Center	Description
3000	0000	4500	4500	900	New Construction
3000	0000	4700	4500	900	Renovations
3000	0000	4200	4510	900	Site Development
3000	0000	4700	4900	900	Off Site Improvements
3000	0000	4100	7100	900	Land Purchase
3000	0000	4700	7300	900	Technology and Equipment
3000	0000	4900	3400	900	Advertising and Legal
3000	0000	4900	3490	900	Percent for Art
3000	0000	4500	8900	900	Project Reserves
3000	0000	4000	9000	900	Bid Contingency
3000	0000	4500	9000	900	Project Contingency
3000	0000	4300	3420	900	Architect/Engineer - Basic Services
3000	0000	4900	3420	900	Architect/Engineer - Additional Services
3000	0000	4300	3421	900	Architect/Engineer - Reimbursable
3000	0000	4100	3422	900	Environmental Permitting
3000	0000	4900	3590	900	Traffic Permitting
3000	0000	4500	3400	900	Construction Testing
3000	0000	4100	3424	900	Surveys and Soil Tests
3000	0000	4900	3429	900	Commissioning
3000	0000	4900	3428	900	Owner's Rep
3000	0000	4900	3427	900	Clerk of the Works
3000	0000	4900	3426	900	Project Coordinator

NOTES:

Only costs associated with constructing new school buildings or additions to existing buildings should be coded using the function code 4000 series.

Code Revolving Renovation Fund Priority III projects using the chart above but substituting fund 3500